THE HON'BLE SRI JUSTICE BILAL NAZKI

AND

THE HON'BLE SRI JUSTICE NOOTY RAMAMOHANA RAO

WRIT PETITION NO.8823 OF 2007

Dated: 30-04-2007

Between:

M/s Sarda Agro Oils Limited …Petitioner

And

The Commercial Tax Officer
And another …Respondents

THE HON'BLE SRI JUSTICE BILAL NAZKI

AND

THE HON'BLE SRI JUSTICE NOOTY RAMAMOHANA RAO

WRIT PETITION NO.8823 OF 2007

O R D E R *(Per the Hon'ble Sri Justice Bilal Nazki):*

Heard learned counsel for the parties and with their consent, the writ petition is being disposed of at this stage.

The petitioner is aggrieved of an order, dated 20-02-2007, passed by the Deputy Commissioner (CT), Saroornagar Division, Hyderabad-the second respondent. There are various grounds on which this order has been challenged, but the main ground is that the matter was heard by the Deputy Commissioner on 05-06-2006 when an Advocate appeared on behalf of the petitioner. The order was pronounced only on 20-02-2007. In between the date of hearing and pronouncement of the order, the Officer, holding the post of Deputy Commissioner (CT), Saroornagar Division, Hyderabad, had changed and the present Officer, who passed the order eventually on 20-02-2007, had no occasion to hear the arguments of the parties and no notice was given by the present incumbent to the petitioner.

The position has been conceded by the learned counsel for the respondents that the matter had been heard on 05-06-2006 by the Officer, who was no longer holding the Office of Deputy Commissioner (CT), Saroornagar Division, Hyderabad on 20-02-2007, when the

impugned order was passed. Obviously, this is an infraction of the rules of natural justice and it is well settled that the person who decides a matter must hear the parties. Therefore, on this ground alone, we set aside the impugned order and direct the second respondent to pass appropriate orders, after hearing the petitioner. The petitioner, without fresh notice from the second respondent, shall appear before the second respondent on ***14-05-2007***. If the petitioner fails to appear before the authority concerned, the authority can pass orders, on merits, even without hearing the petitioner.

The writ petition is accordingly allowed. No order as to costs.

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(Bilal Nazki,J)

Dated 30th April, 2007

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(Nooty Ramamohana Rao,J)

Note: Issue C.C in two days
(b/o)
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